

Summary of Appropriations and Revenues

APPROPRIATIONS & OTHER EXPENDITURES

Total Appropriations of Town Meeting	\$18,930,178.00
Amounts Certified for tax title	20,000.00
Overlay Deficits Prior Year	0.00
Cherry Sheet Offsets	9,337.00
State and County Charges	51,242.00
Allowance for Abatements & Exemptions	151,126.88

TOTAL \$19,255,153.40

ANTICIPATED REVENUES

<i>Property Tax Levy</i>	\$14,724,927.40
<i>State Distributions - General Government</i>	
State Aid	844,287.00
Veterans Benefits	60,656.00
Exemption Reimbursements	66,238.00
State Owned Land	100,829.00
Public Libraries	9,337.00

Local-Non-Property Tax Revenues (anticipated)

Motor Vehicle Excise	890,000.00
Other Excise	2,012.00
Penalties & Interest on Taxes & Excises	120,000.00
Payment in Lieu of Taxes	67,930.00
Other Charges for Services	260,000.00
Fees	62,000.00
Licenses and Permits	150,000.00
Fines and Forfeits	21,850.00
Investment Income	3,900.00
Miscellaneous Recurring	110,000.00
Miscellaneous Non-Recurring	0.00

Other

Enterprise Funds	1,514,707.00
Other Available Funds	246,480.00

TOTAL REVENUES \$19,255,153.40

How Your Tax Dollars Are Spent

Based on Operating Budgets

SERVICES/DEPARTMENTS	BUDGET%	BUDGET\$
General Government	7.74	1,372,923
Police Department	8.66	1,536,009
Emergency Dispatch	1.73	307,592
Fire Department	4.42	783,192
DPW/Snow & Ice	7.00	1,240,805
IT Expenses	1.04	184,227
Schools/Education	46.44	8,237,422
Municipal Buildings	1.14	202,679
Human Services	.60	105,914
Culture/Recreation	.15	22,427
Debt Service	10.07	1,786,744
Employee Insurance Benefits	8.74	1,549,812
Library	1.28	227,199
Intragovernmental	.28	50,500
Other/Transfers	.71	125,355
TOTAL TO BE SPENT	100.00%	\$17,736,800

Approximate Cost of Services to the Average Homeowner

TOWN SERVICE	AVERAGE TAXES
General Government	414.66
Police Department	463.91
Emergency Dispatch	92.90
Fire Department	236.54
DPW/Snow & Ice	374.76
IT Expenses	55.64
Schools/Education	2,487.91
Municipal Buildings	61.21
Human Services	31.99
Culture/Recreation	7.98
Debt Service	539.64
Employee Insurance Benefits	468.08
Library	68.62
Intragovernmental	15.25
Other/Transfers	37.86
TOTAL AVERAGE TAX BILL	\$5,356.97
(Based on an average valuation of \$266,516)	

Compliments of
The Ashburnham Board of Assessors
32 Main Street
Ashburnham, MA 01430

Town of Ashburnham Valuation and Tax Summary Fiscal Year 2020



Prepared by the Board of Assessors

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THE ROLE OF ASSESSORS IN MUNICIPAL FINANCE

In Massachusetts, assessors are either appointed or elected to three-year terms. The assessors' primary responsibility is to value all real estate and personal property subject to taxation. Assessed valuations are based on "full and fair cash value" as of the January 1st preceding each fiscal year.

In order to maintain assessments at or near market value, the assessors' regularly compare property valuations with the selling prices of properties that have sold. Assessment-to-sale ratio statistics are analyzed to determine the median assessment level, as well as, assessment uniformity.

No valuation methodology can accurately predict what a property will sell for. A secondary and perhaps more important role of the Board of Assessors is to generate equitable assessments. To that end we continually strive to maintain an accurate property database and refine valuation tables and formulas that yield both equitable and explainable assessments.

ABATEMENTS

All taxpayers have the right to file for an abatement of their taxes if they believe that their property has not been fairly valued.

Information regarding applications and deadlines to file for abatements are printed on tax bills, or can also be obtained by calling the Assessors' Office at 978-827-4100 ext. 111. Applicants should present compelling evidence to support a claim of overvaluation.

Applications for abatements are due on or before the due date for payment of the 3rd quarter bill (February 3, 2020). Mailed applications must be postmarked no later than February 3, 2020.

EXEMPTIONS

An exemption releases an individual from the requirement to pay all or a part of their property tax obligation. Exemptions are available to those individuals that meet the various requirements in the following categories:

- Elderly
- Blind
- Minor children of police/firefighters killed in the line of duty
- Disabled Veteran
- Widows or Widowers
- Orphaned Minor Children

Applications for personal exemptions are due on April 1st, or three months after mailing of the 3rd quarter bill (March 30, 2020).

APPEALS

If you are not satisfied with the action taken by the Board of Assessors office regarding your request for abatement or exemption, you have the right to appeal to the State Appellate Tax Board, 100 Cambridge St. Boston, MA 02204 (617-727-3100).

Valuations by Property Class

<u>Property Class</u>	<u>Accts</u>	<u>Valuation</u>
Mixed Use	10	3,267,375
Single Family Homes	2,403	640,437,999
Condominiums	22	4,810,500
Mobile Homes and Other Res	37	10,248,100
Two Family Homes	38	9,159,400
Three Family Homes	6	1,697,300
Apartments 4 - 8 Units	4	1,780,500
Vacant Land	904	31,438,700
Commercial	37	11,315,900
Industrial	29	5,013,700
Personal Property	314	10,679,379
Forest Lands - Chapter 61	82	567,100
Agricultural - Chapter 61A	24	616,500
Recreational - Chapter 61B	65	1,551,000
TOTAL TAXABLE	3,981	\$732,583,453
Exempt Properties	299	\$160,230,700
TOTAL TAXABLE & EXEMPT		\$892,814,153

History of Valuations, Tax Rates, and Levies

<u>Fiscal Year</u>	<u>Valuation</u>	<u>Tax Rate</u>	<u>Tax Levy</u>
2020	732,583,453	20.10	14,724,927
2019	636,970,737	22.55	14,363,690
2018	597,938,144	23.40	13,991,753
2017	574,028,789	22.97	13,185,441
2016	565,846,177	22.75	12,873,000
2015	563,925,497	22.28	12,564,260
2014	560,427,319	19.83	11,113,274
2013	572,781,675	18.85	10,796,935
2012	575,771,428	18.34	10,559,648
2011	606,776,865	17.15	10,406,223
2010	627,539,382	16.15	10,134,761
2009	691,016,094	13.88	9,591,303
2008	669,584,735	12.93	8,657,731
2007	660,244,905	13.00	8,583,184
2006	625,403,918	12.76	7,980,154
2005	559,678,668	13.56	7,589,243